



STATE OF MICHIGAN

RICK SNYDER
GOVERNOR

MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
LANSING

SCOTT WOOSLEY, CFA
EXECUTIVE DIRECTOR

January 9, 2013

TO: Owners & Management Agents of LIHTC, 1602, TCAP, and HOME Properties
FROM: Sherri Davio, Compliance Manager
SUBJECT: 2012 Annual Owner's Compliance Certification - Due March 1, 2013
Tenant Data Reporting – Due January 15, 2013

SUBMISSION DEADLINES:

The deadline for submission of the 2012 Annual Owner's Certification of Continuing Program Compliance (Owner's Certification) for all LIHTC, 1602, TCAP, and HOME developments is **March 1, 2013**. This annual reporting requirement applies to all LIHTC and 1602 developments in the initial 15 year compliance period and the extended use period, and all HOME developments in the affordability period.

Please note that MSHDA has revised all forms associated with the 2012 Owner's Certification. Previous versions of the forms will **not** be accepted. Extension requests must be submitted in writing and will be approved only for extenuating circumstances.

The deadline for submission of tenant data through 12/31/12 for all units via MSHDA's Certification On-Line system (COL) is **January 15, 2013**.

The completed 2012 Owner's Certification forms should be submitted via mail to the address listed below. All the required forms and information must be contained in the package.

MSHDA, Compliance Monitoring
735 E Michigan Ave, P.O. Box 30044
Lansing, MI 48909
Attention: Cassandra Brown

SUBMISSION REQUIREMENTS:

The following is a list of the forms and documentation that must be completed to fulfill the annual compliance certification requirements for the Compliance Year Ended (CYE) 12-31-2012. Please note that requirements vary according to programs and the year tax credits were first claimed or will be claimed. All of the documents below can be downloaded from MSHDA's website located at www.michigan.gov/mshda. (Click on "Property Managers", tab on the left side of web page, then "Compliance for Rental Housing", then "Forms", and then "Year End Reports".)

All Developments:

- LIHTC Owner's Certification Form and/or HOME Owner's Certification Form (Note: For properties with both funding sources, both forms are required)
- Utility Allowance Documentation Form
- Resident Fees Form (if applicable)
- Ownership Entity Information Form (if not previously submitted, or if revised form is needed)



For HOME only:

- HOME Rent & Occupancy Report

For LIHTC only:

- First Year Credit Statement (if not previously submitted as actual year credit claimed, or if revised form is needed)
- Common Area Unit Designation Statement (if applicable and if not previously submitted)
- First Year's IRS Forms 8609 (**with Part II completed**) (if not previously submitted)

If a property has been awarded LIHTC, 1602, or TCAP but has not yet placed in service, the following documentation is required:

- Owner's Certification Form (Revised January 2013) – Complete Page 1, sign and date Page 4 (only pages needed).
- First Year Credit Statement – indicating when credits are anticipated to be claimed
- Ownership Entity Information Form

TENANT DATA COLLECTION (ALL DEVELOPMENTS):

Tenant data for all units must be updated through 12/31/2012 and submitted to MSHDA through the COL system by January 15, 2013. Extension requests must be submitted in writing and will be approved only for extenuating circumstances.

Within COL, each property must submit the annual owner cert for the New Certification Period: 01/01/2012 – 12/31/2012 accompanying the submission of 12/31/2012 tenant data.

There are two methods available for entering tenant data using the on-line system. One is to manually enter tenant data. The other method is to use an "xml" file format as defined by Emphasys Software, to upload the information. (If you are using the upload method, please make sure your company is using the Emphasys version.)

IMPORTANT NOTES:

Owner and Management Contact Information (Owner Certification form Page 1):

Owner Certification forms must contain all Ownership and Management contact information. All communication from MSHDA Compliance is transmitted by email, therefore email addresses for owner and management agent contacts must be provided.

Reporting Changes in Ownership, Management Agent or Contacts – Any change in Ownership, Management Agent or contacts throughout the year must be reported to MSHDA Compliance. Please complete the applicable form - "Notice of Change in Ownership" or "Notice of Change in Management Agent". If there has been a change in 2012 you must submit this form, unless already submitted.

Units Vacant more than 30 Days: If a unit(s) was vacant for more than 30 days as a result of a casualty loss (i.e. fire, water damage, vandalism, etc.) a Casualty Loss form must be submitted. The form can be found at the following link:

http://www.michigan.gov/mshda/0,4641,7-141-8002_26576_26589-154136--,00.html.

If you are unable to access MSHDA's forms, COL for tenant data collection, or have any other questions regarding the year-end reporting requirements, please contact Cassandra Brown at brownc7@michigan.gov or Tyler Hull at hullt@michigan.gov.